

DECLARATION, POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled PHARMACEUTICAL DELIVERY SYSTEM, the specification of which

(Check [X] is attached hereto.
one)

[] was filed on _____ as
Application Serial No. _____
and was amended on _____
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, S.1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, S.119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

			<u>Priority Claimed</u>
<u>(Number)</u>	<u>(Country)</u>	<u>(Day/Month/Year Filed)</u>	<u>[]</u> <u>[]</u>
_____	_____	_____	Yes No
_____	_____	_____	Yes No

I hereby claim the benefit under Title 35, United States Code, S. 119(e) of any United States provisional application(s) listed below.

<u>(Application Number)</u>	<u>(Filing Date)</u>
_____	_____

I hereby claim the benefit under Title 35, United States Code, S.120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, S.112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, S.1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status) (Patented, pend- ing, abandoned)
(Application Serial No.)	(Filing Date)	(Status) (Patented, pend- ing, abandoned)

POWER OF ATTORNEY

I hereby appoint P. E. McArdle (Registration No. 26,138), R.A.R. Parsons (Registration No. 28,159), P. K. Holland (Registration No. 28,174), J. R. Lake (Registration No. 31,081), R. S. Mitchell (Registration No. 31,228), W. B. Vass (Registration No. 36,416), R.H. Joachim (Registration No. 40,353), David Heller (Registration No. 43,384) and Ian McMillan (Registration No. 43,390) telephone no. (416) 868-1482, as my attorneys or agents to prosecute this application, to make alterations or amendments therein, to receive the patent and all correspondence relating to this application, and to transact all business in the U.S. Patent and Trademark Office connected therewith, and the said attorneys or agents are hereby given full power of substitution and revocation.

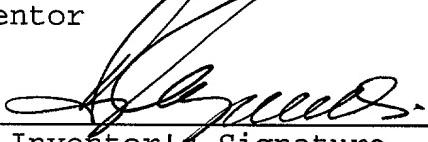
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

David L. Reynolds
Full name of sole or first
inventor

X 
Inventor's Signature

Dec. 18, 2000 Canadian
Date Citizenship

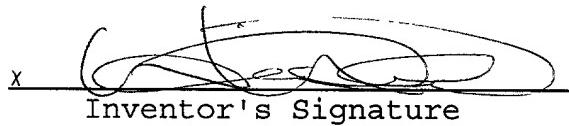
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